Claims

[c1] 1)A method of providing Sarbanes-Oxley anonymous reporting for a public company, said method comprising:
i)receiving in an independent secure database information pertaining to an event relating to accounting practices, internal accounting controls, and/or auditing of said public company,
ii)accessing said database via a network interface to enable anonymous submission of information by a user regarding said event (e.g. filing a complaint),
iii)providing an audit committee with secure restricted access to certain information of said database to obtain read-only information about said event and to input status and results of an investigation pertaining to said event, and
iv)providing said user with secondary access to said database to enable tracking of status information about an earlier reported event supplied by said audit committee and/or to anonymously submit additional information relative to said event.

[c2] 2)The method as recited in claim 1, wherein said accessing step comprises accessing said database via an Inter-

net.

[c3] 3)The method as recited in claim 1, wherein said public company has the ability to restrict access to file an event (i.e. complaint) to key individuals - all individuals who are in a position to know material facts about the accounting, internal accounting controls or auditing matters of an organization.

[c4] 4)The method as recited in claim 2, further comprising an automated securing of the communication to ensure that user can only communicate via a secure channel over the Internet.

[c5] 5)The method as recited in claim 2, wherein said accessing step comprises querying said user regarding independence of said access network in order to further assure anonymity vis-à-vis said a corporate network

[c6] 6) The method as recited in claim 5, wherein said accessing step further comprises confirming independence of said access network by comparing an IP address of a network address terminal with a stored list of IP address applicable to the company under which said event is reported.

[c7] 7)The method as recited in claim 1, further comprising the step of notifying an audit committee of receipt of

said event by said database

[c8] 8)The method as recited in claim 1, further comprising the step of confirming to said user that their complaint has been filed.

[c9] 9)The method as recited in claim 1, further comprising the step of matching both a Company Name and Password prior to said user posting a complaint as a further security measure and a means to guarantee delivery of complaint to the respective audit committee.

[c10] 10)The method as recited in claim 1, further comprising the step of creating a back-up of the new complaint entry into the database to prevent any data loss and guarantee delivery of entry to the audit committee.

[c11] 11)The method as recited in claim 10 wherein said notifying occurs via email

[c12] 12)The method as recited in claim 1, further comprising assigning a high-level encrypted password to said user to enable further access to said database, said password comprising a combination of alpha characters, numeric characters, upper case characters and lower case characters.

[c13] 13)The method as recited in claim 12, further comprising

automatically locking out a user for a fixed time period after attempting to gain access to said database with an incorrect password

[c14] 14)The method of claim 13, wherein said automatic lock-out occurs after ten attempts

[c15] 15)The method of claim 14, wherein said fixed time period is at least one-half hour.

[c16] 16)A system that provides Sarbanes-Oxley anonymous reporting for a public company, said system comprising:
i)An independently escrowed, secure database to receive information pertaining to an event relating to accounting practices, internal accounting controls, and auditing of said public company,
ii)A user interface of said database accessible by a user to enable anonymous submission of information regarding said event,
iii)An audit interface that provides an audit committee with secure, restricted access to certain information of said database to obtain read-only information about said event and to input status and results of an investigation pertaining to said event, and
iv)An audit interface that allows said user to request information from original complainant.
v)Said user interface providing said user with secondary

anonymous access to said database to track status information supplied by said audit committee about an earlier reported event and/or to anonymously submit additional information about said event.

[c17] 17)The system as recited in claim 16, further comprising an email agent that sends notification of receipt of said event by said database to an audit committee after receipt thereof.

[c18] 18)The method as recited in claim 16, wherein said accessing step comprises accessing said database via an Internet.

[c19] 19)The method as recited in claim 16, further comprising an automated securing of the communication to ensure that user can only communicate via a secure channel over the

[c20] 20)The method as recited in claim 16, further comprising assigning a high-level encrypted password to said user to enable further access to said database, said password comprising, as determined by the Audit Committee, a combination of alpha characters, numeric characters, upper case characters and lower case characters.

[c21] 21)The method as recited in claim 16, further comprising automatically locking out a user for a fixed time period

after attempting to gain access to said database with an incorrect password

[c22] 22)The method of claim 21, wherein said automatic lock-out occurs after ten attempts

[c23] 23)The method of claim 22, wherein said fixed time period is at least one-half hour.

[c24] 24)The method as recited in claim 16, further comprising the step of confirming to said user that their management entry has been recorded.

[c25] 25)The method as recited in claim 24, further comprising the step of creating a back-up of the new management entry into the database to prevent any data loss and guarantee delivery of entry to the audit committee.

[c26] 26)The method of combining all events related to the original complaint filed via method as recited in claim 1 and 16 into a single management view.